(Rev. April 1985) Department of the Treasury

OMB No. 1545-0024 Expires 3/31/88

Inte	ernal Revenue Service			► See	Instructio	ns on back.				
	your claim is for									
	se this form ONLY if y			xes shown o	on line 8 or a	refund or abat				
r prin	Name of taxpayer or	purchaser of st	amps			relephone nur	e number (optional)			
type	Number and street									
Please type or print	City, town, or post of	fice, state, and	ZIP code							
			Fill in applic	able item	s—Use a	ttachments	if necessary	•		
1	Your social securit	y number	2 Spouse's so	cial securit	y number	3 Employer	identification	number		
4	Name and address	shown on ref	urn, if different	from above	-1.				·- <u>-</u>	
- 5	Period—prepare s	eparate form				unt to be refunded or abated				
_	From		, 19	<u>, to </u>			, 19	_\$		
	Dates of payment									
8	Type of tax or pena Employment	alty Estat	e 🔲 Excise	Gift	☐ Stam	p 🗌 Pena	Ity IRC section	n ▶		
9	Kind of return filed 706 709 Other (specify)	9 🗌 7201	RS No. (s) ▶		940	941	990-	PF 🗌	2290	<u> </u>
10	If this claim involve		cise tayes on gas	oline speci	ial fuels or li	ibricating oil r	nlease indicate	vour tay yea	r for incor	me tay nurnośes
	in this claim involve	s returna or ex	cise taxes on gas	oniic, speci	ar rucis or re	abricating on, p	picase maicate	your tax yea	i ioi ilicoi	ne tax purposes
	Explain why you be									
Under penalties of perjury, I declare that I have examined this claim, including accompanying sch of my knowledge and belief it is true, correct, and complete.						chedules and stat	tements, and to th	e best		r's Stamp eceived)
Sig	nature (Title, if applicable)				Date				
Šig	nature					Date				
Fo	Refund of amo	s illegally, erro unt paid for s	Jse Only oneously, or exc tamps unused, on not applicable to	or used in e	rror or exce	ss				

Instructions

(Section references are to the Internal Revenue Code.)

Paperwork Reduction Act Notice.—We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

Purpose of Form. —This form can be used to claim certain refunds and abatements. Use Form 843 to file a claim for refund of overpaid taxes (except in the case of income tax), interest, penalties, and additions to tax. For example, if on your employment tax return, you reported and paid more Federal income tax than was actually withheld from an employee, use this form to claim a refund.

Form 843 is also used to file a claim for abatement of an overassessment or the unpaid portion of an overassessment, if more than the correct amount of tax (except in the case of income, estate, and gift taxes), interest, additional amount, addition to tax, or assessable penalty has been assessed.

General Instructions.—Do not use this form to make a claim for overpayment of income tax. Individuals who filed Form 1040, 1040A, or 1040EZ must use Form 1040X, Amended U.S. Individual Income

Tax Period

Tax Return, to claim an overpayment. Corporations who filed Form 1120 or Form 1120-A, must use Form 1120X, Amended U.S. Corporation Income Tax Return, to claim an overpayment. Other income tax filers should file a claim on the appropriate amended tax return. (Follow the instructions on the appropriate form for filing an amended return.)

Your agent may make a claim for you. In this case, the original or a copy of the power of attorney must be attached to the claim.

If you are filing the claim as a legal representative for a decedent whose return you filed, attach to the claim a statement that you filed the return and are still acting as the representative. If you did not file the decedent's return, attach to the claim certified copies of letters testamentary, letters of administration, or similar evidence to show your authority.

If a corporation is making the claim, the person authorized to act in its behalf must sign the claim and show his/her title.

Specific Instructions.—Lines that are not explained below are self-explanatory.

Lines 1 and 2.—If you are claiming a refund based on an overpayment made on a joint return, such as a refund for overpaid Windfall Profits Tax, each spouse must enter his or her social security number.

Line 8.—Check the appropriate box to show the type of tax or penalty. If you are

filing a claim for refund or abatement of an assessed penalty, check the box and enter the applicable Internal Revenue Code (IRC) section. For example, if the penalty was assessed under section 6700, Promoting Abusive Tax Shelters, check the penalty box and enter 6700 in the space provided for the IRC section. Generally, the IRC section can be found on the Notice of Assessment you receive from the Service Center.

Line 9.—Check the appropriate box to show the kind of return, if any, that was filed. If the box for Form 720 is checked, enter the IRS No.(s) in the space provided. The IRS No. can be found on Form 720 to the right of the entry space for the tax.

Line 11.—Specify in detail your reasons for filing this claim and show your computation for the credit, refund or abatement. Also attach appropriate supporting evidence.

Signature.—If you are claiming a refund based on an overpayment made on a joint return such as a refund for overpaid Windfall Profits Tax, each spouse must sign the refund claim.

Where to File.—File your claim with the Internal Revenue Service Center where you filed your return.

If your claim is for alcohol and tobacco taxes, see the regulations for that particular tax to determine whether you should file with the Regional Director, Bureau of Alcohol, Tobacco and Firearms.

Paid, Abated, or Credited

For Internal Revenue Service Use Only

Transcript of Claimant's Account

(Complete only for miscellaneous excise taxes and alcohol, tobacco, and certain other excise taxes imposed under subtitles D and E, Internal Revenue Code.)

The following is a transcript of the record of this office covering the liability that is the subject of this claim.

A—Assessed Taxes

and Class of Tax (a)	Locator No. (b)	and Date (c)	Amount Assessed (d)			Date Sched. (e)	No.	Amount (f)			AB. PD. CR.	Remarks (h)	
				B—Pui	chase	e of Sta	mps					-	
						5.1				If Special Tax Stamp, State:			
To Whom Sold or Issued (i)		Kind (j)	i	Number (k)	Denomination (I)		Sale (m)	00.0		Amount Lo		Period Commencing (p)	_
•													
Prepared by (initials	Date					Office						_	